

**2011 DRAFTING REQUEST**

**Bill**

Received: **12/02/2010**

Received By: **jkreye**

Wanted: **As time permits**

Companion to LRB:

For: **Amy Sue Vruwink (608) 266-8366**

By/Representing: **christian**

May Contact:

Drafter: **jkreye**

Subject: **Tax, Business - credits**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Vruwink@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Extend dairy and livestock investment credits

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**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?				_____			State
/1	jkreye 12/02/2010	jdye 12/03/2010	jfrantze 12/03/2010	_____	sbasford 12/03/2010	lparisi 01/24/2011	

FE Sent For:

<END>

*at  
intro*

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**Instructions:**

See attached

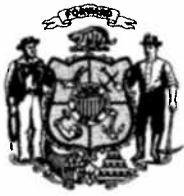
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<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
1/?	jkreye	1 12/3 jld	JB	12/3			

FE Sent For:

<END>



State of Wisconsin  
2011 - 2012 LEGISLATURE



LRB-0625/1

JK:.....

↑  
jld

2011 BILL

in 12-2-10

✓  
1 Gen

farm  
farm

AN ACT ...; relating to: the dairy and livestock investment credits.✓

*Analysis by the Legislative Reference Bureau*

Under current law, a taxpayer may claim an income and franchise tax credit for amounts paid for dairy or livestock farm modernization and expansion for taxable years beginning after December 31, 2003, and before January 1, 2012. Under this bill, a taxpayer may claim the credit for taxable years beginning after December 31, 2003, and before January 1, 2015.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

2           SECTION 1. 71.07 (3n) (a) 2. (intro.) of the statutes is amended to read:  
3           71.07 (3n) (a) 2. (intro.) "Dairy farm modernization or expansion" means the  
4           construction, the improvement, or the acquisition of buildings or facilities, or the  
5           acquisition of equipment, for dairy animal housing, confinement, animal feeding,  
6           milk production, or waste management, including the following, if used exclusively

## BILL

## SECTION 1

1 related to dairy animals and if acquired and placed in service in this state during  
2 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015:

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

3 **SECTION 2.** 71.07 (3n) (a) 6. b. of the statutes is amended to read:

4 71.07 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and  
5 before January 1, ~~2012~~ 2015, "used exclusively," related to livestock, dairy animals,  
6 or both, means used to the exclusion of all other uses except for use not exceeding 5  
7 percent of total use.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

8 **SECTION 3.** 71.07 (3n) (b) 1. of the statutes is amended to read:

9 71.07 (3n) (b) 1. Subject to the limitations provided in this subsection, for  
10 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015,  
11 a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08  
12 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy  
13 farm modernization or expansion related to the operation of the claimant's dairy  
14 farm.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

15 **SECTION 4.** 71.28 (3n) (a) 2. (intro.) of the statutes is amended to read:

16 71.28 (3n) (a) 2. (intro.) "Dairy farm modernization or expansion" means the  
17 construction, the improvement, or the acquisition of buildings or facilities, or  
18 acquiring equipment, for dairy animal housing, confinement, animal feeding, milk  
19 production, or waste management, including the following, if used exclusively

**BILL**

related to dairy animals and if acquired and placed in service in this state during taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015:

**History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

**SECTION 5.** 71.28 (3n) (a) 6. b. of the statutes is amended to read:

71.28 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2015, “used exclusively,” related to livestock, dairy animals, or both, means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

**History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

**SECTION 6.** 71.28 (3n) (b) 1. of the statutes is amended to read:

71.28 (3n) (b) 1. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015, a claimant may claim as a credit against the tax imposed under s. 71.23 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy farm modernization or expansion related to the operation of the claimant’s dairy farm.

**History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

**SECTION 7.** 71.47 (3n) (a) 2. (intro.) of the statutes is amended to read:

71.47 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for dairy animal housing, confinement, animal feeding, milk production, or waste management, including the following, if used exclusively related to dairy animals and if acquired and placed in service in this state during taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015:

**History:** 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

**SECTION 8.** 71.47 (3n) (a) 6. b. of the statutes is amended to read:

## BILL

## SECTION 8

1           71.47 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and  
2   before January 1, ~~2012~~ 2015<sup>✓</sup>, "used exclusively," related to livestock, dairy animals,  
3   or both, means used to the exclusion of all other uses except for use not exceeding 5  
4   percent of total use.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

5           **SECTION 9.** 71.47 (3n) (b) 1. of the statutes is amended to read:

6           71.47 (3n) (b) 1. Subject to the limitations provided in this subsection, for  
7   taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015<sup>✓</sup>,  
8   a claimant may claim as a credit against the tax imposed under s. 71.43 an amount  
9   equal to 10% of the amount the claimant paid in the taxable year for dairy farm  
10   modernization or expansion related to the operation of the claimant's dairy farm.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

11           **(END)**

**Parisi, Lori**

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**From:** Rep.Vruwink  
**Sent:** Monday, January 24, 2011 12:32 PM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 11-0625/1 Topic: Extend dairy and livestock investment credits

Please Jacket LRB 11-0625/1 for the ASSEMBLY.